

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 703: CIGARETTE TAX**

**§4382. TAX IS LEVY ON CONSUMER**

The liability for, or the incidence of, the tax on cigarettes is declared to be a levy on the consumer. The distributors shall add the amount of the tax on cigarettes presently levied to the price of the cigarettes and the distributor may state the amount of the taxes separately from the price of such cigarettes on all price display signs, sales or delivery slips, bills and statements which advertise or indicate the price of such cigarettes. This section shall in no way affect the method of collection of such taxes on cigarettes as now provided by existing law.

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